

GODFREY & KAHN, S.C.  
One East Main Street, Suite 500  
P.O. Box 2719  
Madison, Wisconsin 53701-2719  
Telephone: (608) 257-3911  
Facsimile: (608) 257-0609

Katherine Stadler  
Eric J. Wilson (*Pro Hac Vice*)

*Attorneys for the Fee Committee*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i> ,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----	X	

**STIPULATION BETWEEN MMOR CONSULTING INC. AND THE FEE COMMITTEE  
ON THE FIFTH INTERIM APPLICATION OF MMOR CONSULTING INC.,  
TAX SERVICES PROVIDERS TO THE DEBTORS,  
FOR COMPENSATION AND EXPENSES FOR THE PERIOD  
OCTOBER 1, 2011 THROUGH MARCH 6, 2012**

**TO: THE HONORABLE JAMES M. PECK  
U.S. BANKRUPTCY JUDGE**

WHEREAS, on May 21, 2012, MMOR Consulting Inc. (“**MMOR**”) filed the *Fifth Interim Fee Application of MMOR Consulting Inc. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses for Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from October 1, 2011 through March 6, 2012* (the “**Fifth Fee Application**”) [Docket No. 27995] seeking interim compensation of \$248,490.00 for

professional services rendered, and reimbursement of out-of-pocket expenses in the amount of \$1,788.00;

WHEREAS, MMOR has received from the Debtors 80 percent of the amounts invoiced to the Debtors for professional services rendered and 100 percent of the amounts invoiced for expenses;

WHEREAS, pursuant to the *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], and consistent with the procedures set forth in the *Amended Fee Protocol* attached as Exhibit A to *Order Amending the Fee Protocol* [Docket No. 15998], counsel for the Fee Committee in Lehman Brothers Holdings, Inc. (the “**Fee Committee**”) has reviewed the Fifth Fee Application, issued a Confidential Letter Report on July 23, 2012, and entered into a dialogue with MMOR regarding the application;

WHEREAS, as a result of that dialogue, the Fee Committee has opted not to seek any disallowance of the amounts sought in the Fifth Fee Application; and

WHEREAS, notwithstanding this Stipulation, the Fifth Fee Application remains subject to notice, an opportunity for a hearing, and Court approval under Rule 2016 of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. §§ 330, 331.

#### **STIPULATION**

NOW, THEREFORE, the Fee Committee and MMOR hereby stipulate and agree that the Court may enter an order (to be submitted subsequently) approving MMOR’s request for interim compensation and reimbursement of expenses in the amount of \$248,490.00 in fees and \$1,788.00 in expenses.

*[Signature Page Follows]*

Dated: Madison, Wisconsin  
August 2, 2012.

GODFREY & KAHN, S.C.

By: /s/ Katherine Stadler  
Katherine Stadler  
GODFREY & KAHN, S.C.  
One East Main Street, Suite 500  
Madison, Wisconsin 53703  
Telephone: (608) 257-3911  
Facsimile: (608) 257-0609  
E-mail: kstadler@gklaw.com

*Attorneys for the Fee Committee*

Dated: New York, New York  
August 2, 2012.

MMOR CONSULTING INC.

By: /s/ Michael Morgese  
Michael Morgese  
MMOR CONSULTING INC.  
750 Third Avenue, 9<sup>th</sup> Floor  
New York, New York 10017  
Telephone: (212) 768-2233  
Email: michael.morgese@lehmanholdings.com

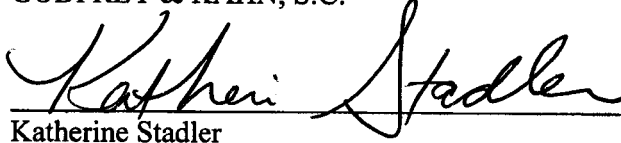
*Tax Services Providers for Debtors  
and Debtors in Possession*

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Dated: Madison, Wisconsin  
August 2, 2012.

GODFREY & KAHN, S.C.

By:

  
Katherine Stadler

GODFREY & KAHN, S.C.

One East Main Street, Suite 500

Madison, Wisconsin 53703

Telephone: (608) 257-3911

Facsimile: (608) 257-0609

E-mail: kstadler@gklaw.com

*Attorneys for the Fee Committee*

Dated: New York, New York  
August 2, 2012.

MMOR CONSULTING INC.

By:

  
Michael Morgese

MMOR CONSULTING INC.

750 Third Avenue, 9<sup>th</sup> Floor

New York, New York 10017

Telephone: (212) 768-2233

Email: michael.morgese@lehmanholdings.com

*Tax Services Providers for Debtors  
and Debtors in Possession*